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February 7, 2014

**VIA ECF AND ELECTRONIC MAIL TO
bernstein.chambers@nysb.uscourts.gov**

Honorable Stuart M. Bernstein
United States Bankruptcy Court
Southern District of New York
One Bowling Green, Room 723
New York, New York 10004-1408

*Re: Securities Investor Protection Corporation v. Bernard L. Madoff Investment
Securities LLC, 08-01789 (SMB) (Substantively Consolidated)*

Dear Judge Bernstein:

We are counsel to Irving H. Picard, trustee (the “Trustee”) for the substantively consolidated liquidation proceedings of Bernard L. Madoff Investment Securities LLC (“BLMIS”) and Bernard L. Madoff under the Securities Investor Protection Act, 15 U.S.C. § 78aaa et seq. (“SIPA”).

We write in response to the letter submitted by Richard A. Kirby on February 6, 2014 on behalf of an unidentified group of defendants in adversary proceedings initiated by the Trustee, which requests a stay and conference on this Court’s Order Establishing Case Management Litigation Procedures dated November 10, 2010 (“Litigation Procedures Order”), in addition to certain vague and conclusory requests concerning “consolidated proceedings” on issues of law and fact. The Trustee respectfully requests that the Court reject the relief requested, which is an apparent delay tactic on the part of the defendants submitting the letter.

First, such delay would prejudice the Trustee and the over 100 adversary proceedings in which answers have been filed prior to January 17, 2014. Approximately 70 of those cases involve litigants that chose not to file or join any motions to withdraw the reference that were submitted for the District Court’s consideration, and many of those cases are already in active discovery. Second, defense counsel’s approach ignores the parties’ obligations under the extant Litigation Procedures Order in the nearly 90 adversary proceedings where defendants filed answers on or around January 17, 2014. Third, defense counsel has articulated no basis for the necessity of either a delay or

Atlanta Chicago Cincinnati Cleveland Columbus Costa Mesa Denver
Houston Los Angeles New York Orlando Philadelphia Seattle Washington, DC

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“common proceedings” for the pending avoidance actions, each of which presents unique issues of fact. Finally, such a delay is not necessary for the Court to implement a procedure to adjudicate common issues of law, which have already been raised in the approximately 130 pending motions to dismiss (“motions”), which are listed on Appendix A attached hereto.

Substantially all of the pending motions raise issues that were fully adjudicated by the District Court in consolidated proceedings in which many of the defendants participated, as demonstrated on Appendix B, attached hereto. The filing of multiple motions to dismiss is procedurally improper, inconsistent with Rule 12 of the Federal Rules of Civil Procedure and has resulted in unnecessary delay.

As acknowledged in Mr. Kirby’s letter, the motions all raise the same common issues which were previously decided by the District Court through the motion to withdraw the reference process and the resultant consolidated proceedings. In addition to already having been adjudicated by the District Court, virtually all of these issues were raised, directly or indirectly, in the Omnibus Motion to Dismiss filed by Becker & Poliakoff on October 31, 2013 (the “Omnibus Motion”) and have been responded to by the Trustee in his Opposition thereto (*See e.g., Picard v. Abel*, Adv. Pro. No. 10-04381 (SMB) (Bankr. S.D.N.Y. January 17, 2014), ECF Nos. 39-40).¹

The Omnibus Motion is scheduled to be fully briefed by February 14, 2014 and is scheduled for a hearing on March 12, 2014. It is the Trustee’s position that the decision issued by this Court on the Omnibus Motion will resolve and therefore render moot the vast majority of the common legal issues raised in all other pending motions. The Court’s ruling on the Omnibus Motion will obviate the need for yet another round of common briefing on the same legal issues. Permitting additional briefing on those issues will result in unnecessary burden, cost and delay to all litigants, and would be prejudicial to the Trustee.²

¹ Indeed, multiple defendants have included a joinder provision in their individual motions in which they join in arguments made in other motions to dismiss filed by similarly-situated defendants in other BLMIS adversary proceedings. *See e.g., Picard v. Empire Prospect Partnership, LP, et al.* (Adv. Pro. No. 10-04404); *Picard v. A&G Goldman Partnership, et al.* (Adv. Pro. No. 10-04421); *Picard v. Joel Busel Revocable Trust, et al.* (Adv. Pro. No. 10-04423); *Picard v. Richard E. Winter Revocable Trust, et al.* (Adv. Pro. No. 10-04832); *Picard v. Cohen* (Adv. Pro. No. 10-04843); *Picard v. L. Rags, Inc.* (Adv. Pro. No. 10-04962); *Picard v. Lifton* (Adv. Pro. No. 10-05087); *Picard v. Rea* (Adv. Pro. No. 10-05393).

² To the extent any of the motions raise unique issues that have not otherwise been raised or addressed, the Trustee proposes to respond to each of these motions individually on a mutually agreeable schedule to be agreed with counsel for the relevant defendants. The Trustee anticipates the number of motions with remaining issues to be extremely small.

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The Trustee is available to respond to any questions regarding the foregoing and to participate in a conference with defense counsel if the Court deems it to be appropriate.

The Securities Investor Protection Corporation has informed the Trustee that it joins in this letter.

Respectfully submitted,

/s/ David J. Sheehan

David J. Sheehan

cc (via email):

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APPENDIX A

| | APN | Defendants | MTD Filing Date |
|-----|----------|--|-----------------|
| 1. | 10-05393 | Francis G. Rea, individually, etc., et al. | 1/31/2014 |
| 2. | 10-04772 | M. Elliot Schnall | 1/24/2014 |
| 3. | 10-04301 | Frieda Bloom | 1/17/2014 |
| 4. | 10-04289 | John Fujiwara, et al. | 1/17/2014 |
| 5. | 10-04307 | Howard Solomon | 1/17/2014 |
| 6. | 10-04304 | Elinor Solomon | 1/17/2014 |
| 7. | 10-04423 | Joel Busel Revocable Trust, et al. | 1/17/2014 |
| 8. | 10-04944 | Pergament Equities, et al. | 1/17/2014 |
| 9. | 10-05087 | Steven J. Lifton | 1/17/2014 |
| 10. | 10-05399 | Martin Lifton | 1/17/2014 |
| 11. | 10-05372 | O.D.D. Investment, L.P., et al. | 1/17/2014 |
| 12. | 10-04472 | Daniel N. Silna, et al. | 1/17/2014 |
| 13. | 10-04470 | The Silna Family Inter Vivos Trust, et al. | 1/17/2014 |
| 14. | 10-05036 | Elinor Friedman Felcher | 1/17/2014 |
| 15. | 10-04936 | L. Rags, Inc. | 1/17/2014 |
| 16. | 10-04832 | Richard E. Winter Revocable Trust U/A dated October 30, 2002, et al. | 1/17/2014 |
| 17. | 10-05400 | Ted Goldberg, et al. | 1/17/2014 |
| 18. | 10-04726 | Lori Chemla, et al. | 1/17/2014 |
| 19. | 10-04655 | Jaffe Family Investment Partnership, et al. | 1/17/2014 |
| 20. | 10-04579 | Shetland Fund Limited Partnership, et al. | 1/17/2014 |
| 21. | 10-04502 | Steven Schiff | 1/17/2014 |
| 22. | 10-04363 | Schiff Family Holdings Nevada Limited Partnership, et al. | 1/17/2014 |
| 23. | 10-04850 | Nathan Cohen Trust, et al. | 1/17/2014 |
| 24. | 10-04881 | Jillian Wernick Livingston | 1/17/2014 |
| 25. | 10-04735 | Kara Fishbein Goldman, et al. | 1/17/2014 |
| 26. | 10-04467 | David S. Wallenstein | 1/17/2014 |
| 27. | 10-04988 | Wallenstein/NY Partnership, et al. | 1/17/2014 |
| 28. | 10-04447 | Franklin Sands | 1/17/2014 |
| 29. | 10-04827 | Madeline Gins Arakawa individually and as joint tenant, et al. | 1/17/2014 |
| 30. | 10-04896 | Helene Juliette Feffer | 1/17/2014 |
| 31. | 10-04404 | Empire Prospect Partnership, LP, et al. | 1/17/2014 |
| 32. | 10-04713 | Marsy Mittelman | 1/17/2014 |
| 33. | 10-05436 | Just Empire, LLC | 1/17/2014 |
| 34. | 10-04638 | The Mittlemann Family Foundation | 1/17/2014 |
| 35. | 10-04421 | A & G Goldman Partnership, a New York Partnership, et al. | 1/17/2014 |
| 36. | 10-04357 | James Greiff | 1/17/2014 |

| | APN | Defendants | MTD Filing Date |
|-----|----------|---|-----------------|
| 37. | 10-04647 | The Abbit Family Trust 9/7/90, et al. | 1/17/2014 |
| 38. | 10-04843 | Nathan Cohen | 1/17/2014 |
| 39. | 10-05108 | Marilyn Davimos 1999 Grat, a Florida trust, et al. | 1/17/2014 |
| 40. | 10-04954 | Ruth Kahn | 1/17/2014 |
| 41. | 10-04796 | Howard Kaye | 1/17/2014 |
| 42. | 10-04756 | Stephen B. Kaye, as an individual and as a joint tenant, et al. | 1/17/2014 |
| 43. | 10-05433 | Merida Associates, Inc., a Florida corporation, et al. | 1/17/2014 |
| 44. | 10-05160 | The Lanny Rose Revocable Trust, a Florida trust, et al. | 1/17/2014 |
| 45. | 10-04900 | Bonnie J. Kansler | 1/17/2014 |
| 46. | 10-05169 | Fairfield Pagma Associates,etc.,et al. | 1/17/2014 |
| 47. | 10-05246 | The Frances J. Le Vine Revocable Trust, et al. | 1/17/2014 |
| 48. | 10-05048 | Armand L. Greenhall, et al. | 1/17/2014 |
| 49. | 10-04481 | Armand Lindenbaum | 1/17/2014 |
| 50. | 10-05223 | Estate of Sam W. Klein, et al. | 1/17/2014 |
| 51. | 10-05046 | Martin Gettinger, individually, et al. | 1/17/2014 |
| 52. | 10-04962 | Alvin R. Rush | 1/17/2014 |
| 53. | 10-04573 | Bruce Leventhal 2001 Irrevocable Trust, et al. | 1/17/2014 |
| 54. | 12-01709 | Estate of Armand L. Greenhall | 1/17/2014 |
| 55. | 10-04966 | Onesco International, LTD, et al. | 1/17/2014 |
| 56. | 10-05194 | Bruce D. Pergament, et al | 1/17/2014 |
| 57. | 10-04906 | Steven V Marcus Separate Property of the Marcus Family Trust | 1/16/2014 |
| 58. | 10-05136 | Richard Roth | 4/17/2013 |
| 59. | 10-05058 | America Israel Cultural Foundation, Inc | 4/5/2013 |
| 60. | 10-04966 | Onesco International, LTD, et al. | 3/22/2013 |
| 61. | 10-05194 | Bruce D. Pergament, et al | 3/22/2013 |
| 62. | 10-04724 | P. Charles Gabriele | 3/22/2013 |
| 63. | 10-04575 | Boslow Family Limited Partnership, et al. | 3/22/2013 |
| 64. | 10-04332 | Barry Weisfield | 3/22/2013 |
| 65. | 10-05209 | Lapin Children LLC | 3/22/2013 |
| 66. | 10-04978 | Estate of Ira S. Rosenberg, et al. | 3/22/2013 |
| 67. | 10-04576 | Norton A. Eisenberg | 3/22/2013 |
| 68. | 10-04565 | The Murray & Irene Pergament Foundation, Inc, et al. | 3/22/2013 |
| 69. | 10-05397 | Oakdale Foundation Inc., et al. | 3/22/2013 |
| 70. | 10-04741 | William M. Woessner Family Trust | 3/22/2013 |
| 71. | 10-04601 | Laurence E. Leif | 3/22/2013 |
| 72. | 10-04335 | Aspen Fine Arts Co. | 3/22/2013 |
| 73. | 10-04540 | Jonathan Sobin | 3/22/2013 |
| 74. | 10-04725 | Ruth E. Goldstein | 3/22/2013 |
| 75. | 10-04861 | Harold J. Hein | 3/22/2013 |
| 76. | 10-04415 | Barbara J. Berdon | 3/22/2013 |
| 77. | 10-04925 | Alvin Gindel Revocable Trust, a Florida trust, et al. | 3/22/2013 |

| | APN | Defendants | MTD Filing Date |
|------|----------|--|-----------------|
| 78. | 10-05239 | Robert Fried, et al. | 3/22/2013 |
| 79. | 10-04582 | Gerald Blumenthal | 3/22/2013 |
| 80. | 10-04341 | Marden, et al. | 3/22/2013 |
| 81. | 10-05118 | Charlotte M. Marden | 3/22/2013 |
| 82. | 10-04348 | Marden Family Limited Partnership, et al. | 3/22/2013 |
| 83. | 10-05439 | Avram J. Goldberg, individually and in his capacity as trust officer, et al | 3/22/2013 |
| 84. | 10-04921 | Stanley T. Miller | 3/22/2013 |
| 85. | 10-04401 | Rose Gindel Trust, et al. | 3/22/2013 |
| 86. | 10-05069 | Potamkin Family Foundation Inc. | 3/22/2013 |
| 87. | 10-05224 | David R. Markin, individually and as trustee of the David Markin Char., et al. | 3/22/2013 |
| 88. | 10-04951 | Harold A. Thau | 3/22/2013 |
| 89. | 10-05089 | John Denver Concerts, Inc. Pension Plan Trust, et al. | 3/22/2013 |
| 90. | 10-05085 | Eugene J. Ribakoff 2006 Trust, et al. | 3/22/2013 |
| 91. | 10-04672 | Sidney Cole | 3/22/2013 |
| 92. | 10-05384 | Neil Reger Profit Sharing Keogh, et al. | 3/22/2013 |
| 93. | 10-04946 | Stephen R. Goldenberg | 3/22/2013 |
| 94. | 10-05424 | The Frederica Ripley French Revocable Trust, et al. | 3/22/2013 |
| 95. | 10-05022 | Montbarry Incorporated, a British Virgin Islands company, et al. | 1/18/2013 |
| 96. | 10-04336 | The Estate of Doris Igoi, et al. | 6/18/2012 |
| 97. | 10-04998 | Estate Of Hermen Greenberg, et al. | 6/15/2012 |
| 98. | 10-04976 | Eleven Eighteen Limited Partnership, et al. | 4/20/2012 |
| 99. | 10-04865 | Edward H. Kaplan, et al. | 4/20/2012 |
| 100. | 10-05027 | 1776 K Street Associates Limited Partnership, et al. | 4/20/2012 |
| 101. | 10-05179 | Liselotte J. Leeds Lifetime Trust, et al. | 4/2/2012 |
| 102. | 10-04405 | Estate of Elaine S. Fox, Martin S. Fox, Executor, et al. | 3/6/2012 |
| 103. | 10-05257 | Edward A. Zraick, Jr., individually and as joint tenant, et al. | 2/17/2012 |
| 104. | 10-04774 | Diane Wilson | 2/3/2012 |
| 105. | 10-05416 | Ostrin Family Partnership, et al. | 1/31/2012 |
| 106. | 10-05283 | The Estate of Gladys C. Luria, et al. | 12/14/2011 |
| 107. | 10-04629 | Frank J. Lynch | 12/14/2011 |
| 108. | 10-05109 | F & P Lynch Family Partnership, L.P., et al. | 12/14/2011 |
| 109. | 10-04463 | Triangle Diversified Investments, et al. | 11/30/2011 |
| 110. | 10-05388 | Lilyan Berkowitz, individually, etc., et al. | 10/18/2011 |
| 111. | 10-04460 | Lexus Worldwide Limited, et al. | 10/3/2011 |
| 112. | 10-04475 | DPF Investors, et al. | 10/3/2011 |
| 113. | 10-04402 | Brierpatch Investment LLC, et al. | 10/3/2011 |
| 114. | 10-04721 | George D. Levy Trust, et al. | 10/3/2011 |
| 115. | 10-05057 | Joseph Persky Foundation | 10/3/2011 |
| 116. | 10-04370 | Sidney Marks Trust 2002, et al. | 9/5/2011 |

| | APN | Defendants | MTD Filing Date |
|------|----------|---|-----------------|
| 117. | 10-04511 | Weithorn/Casper Associates for Selected Holdings, LLC | 6/24/2011 |
| 118. | 10-04419 | Katz Group Limited Partnership, a Wyoming limited partnership, et al. | 6/20/2011 |
| 119. | 10-04495 | Carl Glick | 6/15/2011 |
| 120. | 10-04294 | David T. Washburn | 6/13/2011 |
| 121. | 10-04435 | Prospect Capital Partners, et al. | 6/13/2011 |
| 122. | 10-04662 | Lexington Capital Partners, L.P., et al. | 6/13/2011 |
| 123. | 10-04323 | Sondra M. Wiener Trust, et al. | 6/1/2011 |
| 124. | 10-04293 | Dr. Marvin Wiener | 6/1/2011 |
| 125. | 10-05371 | L.H. Rich Companies, N.R., et al. | 5/10/2011 |
| 126. | 10-04759 | Lewis R. Franck, et al. | 4/1/2011 |
| 127. | 10-04744 | Irving J. Pinto 1996 Grantor Retained Annuity Trust, et al. | 1/26/2011 |
| 128. | 10-04538 | James B. Pinto Revocable Trust U/A dtd 12/1/03, et al. | 1/26/2011 |
| 129. | 10-04588 | Amy Pinto Lome Revocable Trust U/A/D 5/22/03, et al. | 1/26/2011 |

| APPENDIX B | | | | | | | | | |
|------------|----------|--|-----------------|--------------------------|------------------------------|--------------------------------|-----------------------------|-----------------------|--------------------------|
| | APN | Defendants | MTD Filing Date | 546e Appeal ¹ | Consolidated Briefings | | Blumenthal MTD ⁴ | Hein MTD ⁴ | Goldman MTD ⁴ |
| | | | | | Antecedent Debt ² | Stern v. Marshall ³ | | | |
| 1. | 10-04301 | Frieda Bloom | 1/17/2014 | X | X | X | | | |
| 2. | 10-04289 | John Fujiwara, et al. | 1/17/2014 | X | X | X | | | |
| 3. | 10-04307 | Howard Solomon | 1/17/2014 | X | X | X | | | |
| 4. | 10-04304 | Elinor Solomon | 1/17/2014 | X | X | X | | | |
| 5. | 10-04423 | Joel Busel Revocable Trust, et al. | 1/17/2014 | X | X | X | | | |
| 6. | 10-04944 | Pergament Equities, et al. | 1/17/2014 | X | X | X | | | X |
| 7. | 10-05087 | Steven J. Lifton | 1/17/2014 | X | X | X | | | |
| 8. | 10-05399 | Martin Lifton | 1/17/2014 | X | X | X | | | |
| 9. | 10-05372 | O.D.D. Investment, L.P, et al. | 1/17/2014 | X | X | X | | | |
| 10. | 10-04472 | Daniel N. Silna, et al. | 1/17/2014 | X | X | X | | | |
| 11. | 10-04470 | The Silna Family Inter Vivos Trust, et al. | 1/17/2014 | X | X | X | | | |
| 12. | 10-05036 | Elinor Friedman Felcher | 1/17/2014 | | X | X | | | |
| 13. | 10-04936 | L. Rags, Inc. | 1/17/2014 | X | X | X | | | |
| 14. | 10-04832 | Richard E. Winter Revocable Trust U/A dated October 30, 2002, et al. | 1/17/2014 | X | X | X | | | |

¹ This references those actions that previously participated in briefings before the District Court and are party to the subsequent appeal of the issue of whether section 546(e) of the Bankruptcy Code applies to the Trustee's avoidance and recovery actions. Oral arguments are scheduled before the Second Circuit Court of Appeals on March 5, 2014. *See Picard v. Ida Fishman Revocable Trust (In re Bernard L. Madoff Inv. Sec. LLC)*, appeal docketed, No. 12-2557-bk(L) (2d Cir. June 21, 2012), ECF No. 288.

² *See Sec. Investor Prot. Corp. v. Bernard L. Madoff Inv. Sec. LLC (In re Madoff Sec.)*, 499 B.R. 416 (S.D.N.Y. 2013).

³ *See Sec. Investor Prot. Corp. v. Bernard L. Madoff Inv. Sec. LLC (In re Madoff Sec.)*, 490 B.R. 46 (S.D.N.Y. 2013).

⁴ This references the motions to dismiss that were first filed in the Southern District of New York—and for which various Defendants as indicated, participated via joinders—after District Court Judge Jed S. Rakoff withdrew the reference to address a number of issues, nearly all of which have been raised again by Defendants here. *See i.e., Picard v. Blumenthal*, No. 11-cv-04293; *Picard v. Hein*, No. 11-cv-04936, *Picard v. Goldman*, No. 11-cv-04959, *Picard v. Greiff*, No. 11-cv-03775 (JSR) (S.D.N.Y.). These motions to dismiss were fully adjudicated and collectively decided in an issued decision. *See Picard v. Greiff*, 476 B.R. 715, 728 (S.D.N.Y. 2012).

| | APN | Defendants | MTD Filing Date | 546e Appeal | Antecedent Debt | Stern v. Marshall | Blumenthal MTD | Hein MTD | Goldman MTD |
|-----|----------|--|-----------------|-------------|-----------------|-------------------|----------------|----------|-------------|
| 15. | 10-05400 | Ted Goldberg, et al. | 1/17/2014 | X | X | X | | | |
| 16. | 10-04726 | Lori Chemla, et al. | 1/17/2014 | X | X | X | | | |
| 17. | 10-04655 | Jaffe Family Investment Partnership, et al. | 1/17/2014 | X | X | X | | | |
| 18. | 10-04579 | Shetland Fund Limited Partnership, et al. | 1/17/2014 | X | X | X | | | |
| 19. | 10-04502 | Steven Schiff | 1/17/2014 | X | X | X | | | |
| 20. | 10-04363 | Schiff Family Holdings Nevada Limited Partnership, et al. | 1/17/2014 | X | X | X | | | |
| 21. | 10-04850 | Nathan Cohen Trust, et al. | 1/17/2014 | X | X | X | | | |
| 22. | 10-04881 | Jillian Wernick Livingston | 1/17/2014 | X | X | X | | | |
| 23. | 10-04735 | Kara Fishbein Goldman, et al. | 1/17/2014 | X | | X | | | X |
| 24. | 10-04467 | David S. Wallenstein | 1/17/2014 | X | | X | | | X |
| 25. | 10-04988 | Wallenstein/NY Partnership, et al. | 1/17/2014 | X | | X | | | X |
| 26. | 10-04447 | Franklin Sands | 1/17/2014 | X | X | X | | | |
| 27. | 10-04827 | Madeline Gins Arakawa individually and as joint tenant, et al. | 1/17/2014 | X | X | X | | | |
| 28. | 10-04896 | Helene Juliette Feffer | 1/17/2014 | X | X | X | | | |
| 29. | 10-04404 | Empire Prospect Partnership, LP, et al. | 1/17/2014 | X | X | X | | | |
| 30. | 10-04713 | Marsy Mittelman | 1/17/2014 | X | X | X | | | |
| 31. | 10-05436 | Just Empire, LLC | 1/17/2014 | X | X | X | | | |
| 32. | 10-04638 | The Mittlemann Family Foundation | 1/17/2014 | X | X | X | | | |
| 33. | 10-04421 | A & G Goldman Partnership, a New York Partnership, et al. | 1/17/2014 | X | X | X | | | |
| 34. | 10-04357 | James Greiff | 1/17/2014 | X | | X | | | |
| 35. | 10-04647 | The Abbit Family Trust 9/7/90, et al. | 1/17/2014 | X | X | X | | | |

| | APN | Defendants | MTD Filing Date | 546e Appeal | Antecedent Debt | Stern v. Marshall | Blumenthal MTD | Hein MTD | Goldman MTD |
|-----|----------|---|------------------------|-------------|-----------------|-------------------|----------------|----------|-------------|
| 36. | 10-04843 | Nathan Cohen | 1/17/2014 | X | X | X | | | |
| 37. | 10-05108 | Marilyn Davimos 1999 Grat, a Florida trust, et al. | 1/17/2014 | X | X | X | | | |
| 38. | 10-04954 | Ruth Kahn | 1/17/2014 | X | X | X | | | |
| 39. | 10-04796 | Howard Kaye | 1/17/2014 | X | X | X | | | |
| 40. | 10-04756 | Stephen B. Kaye, as an individual and as a joint tenant, et al. | 1/17/2014 | X | X | X | | | |
| 41. | 10-05433 | Merida Associates, Inc., a Florida corporation, et al. | 1/17/2014 | X | X | X | | | |
| 42. | 10-05160 | The Lanny Rose Revocable Trust, a Florida trust, et al. | 1/17/2014 | X | X | X | | | |
| 43. | 10-04900 | Bonnie J. Kansler | 1/17/2014 | X | X | X | | | |
| 44. | 10-05169 | Fairfield Pagma Associates, etc., et al. | 1/17/2014 | X | X | X | | | |
| 45. | 10-05246 | The Frances J. Le Vine Revocable Trust, et al. | 1/17/2014 | X | X | X | | | |
| 46. | 10-05048 | Armand L. Greenhall, et al. | 1/17/2014 | X | X | X | | | |
| 47. | 10-04481 | Armand Lindenbaum | 1/17/2014 | X | X | X | | | |
| 48. | 10-05223 | Estate of Sam W. Klein, et al. | 1/17/2014 | X | X | X | | | |
| 49. | 10-05046 | Martin Gettinger, individually, et al. | 1/17/2014 | X | X | X | | | |
| 50. | 10-04962 | Alvin R. Rush | 1/17/2014 | X | X | X | | | |
| 51. | 10-04573 | Bruce Leventhal 2001 Irrevocable Trust, et al. | 1/17/2014 | X | X | X | | | |
| 52. | 12-01709 | Estate of Armand L. Greenhall | 1/17/2014 | | | | | | |
| 53. | 10-04966 | Onesco International, LTD, et al. ⁵ | 1/17/2014 3/22/2013 | X | X | X | X | | |

⁵ Two separate motions to dismiss were filed in this action, on behalf of different defendants on March 22, 2013 and January 17, 2014.

| | APN | Defendants | MTD Filing Date | 546e Appeal | Antecedent Debt | Stern v. Marshall | Blumenthal MTD | Hein MTD | Goldman MTD |
|-----|----------|--|------------------------|-------------|-----------------|-------------------|----------------|----------|-------------|
| 54. | 10-05194 | Bruce D. Pergament, et al. ² | 1/17/2014 3/22/2013 | X | | X | | | X |
| 55. | 10-04906 | Steven V Marcus Separate Property of the Marcus Family Trust | 1/16/2014 | X | | X | X | | |
| 56. | 10-05136 | Richard Roth | 4/17/2013 | X | | X | X | | |
| 57. | 10-05058 | America Israel Cultural Foundation, Inc | 4/5/2013 | X | X | X | | | |
| 58. | 10-04724 | P. Charles Gabriele | 3/22/2013 | X | | X | X | | |
| 59. | 10-04575 | Boslow Family Limited Partnership, et al. | 3/22/2013 | X | | X | | | X |
| 60. | 10-04332 | Barry Weisfield | 3/22/2013 | X | | X | | X | |
| 61. | 10-05209 | Lapin Children LLC | 3/22/2013 | X | | X | | X | |
| 62. | 10-04978 | Estate of Ira S. Rosenberg, et al. | 3/22/2013 | X | | X | X | | |
| 63. | 10-04576 | Norton A. Eisenberg | 3/22/2013 | X | | X | X | | |
| 64. | 10-04565 | The Murray & Irene Pergament Foundation, Inc, et al. | 3/22/2013 | X | | X | | | X |
| 65. | 10-05397 | Oakdale Foundation, Inc., et al. | 3/22/2013 | X | | X | | | X |
| 66. | 10-04741 | William M. Woessner Family Trust | 3/22/2013 | X | | X | X | | |
| 67. | 10-04601 | Laurence E. Leif | 3/22/2013 | X | | X | X | | |
| 68. | 10-04335 | Aspen Fine Arts Co. | 3/22/2013 | X | | X | X | | |
| 69. | 10-04540 | Jonathan Sobin | 3/22/2013 | X | | X | X | | |
| 70. | 10-04725 | Ruth E. Goldstein | 3/22/2013 | X | | X | X | | |
| 71. | 10-04861 | Harold J. Hein | 3/22/2013 | X | | X | | X | |
| 72. | 10-04415 | Barbara J. Berdon | 3/22/2013 | X | | X | | X | |
| 73. | 10-04925 | Alvin Gindel Revocable Trust, a Florida trust, et al. | 3/22/2013 | X | | X | | X | |
| 74. | 10-05239 | Robert Fried, et al. | 3/22/2013 | X | | X | | | X |
| 75. | 10-04582 | Gerald Blumenthal | 3/22/2013 | X | | X | X | | |
| 76. | 10-04341 | Marden, et al. | 3/22/2013 | X | | X | | | X |

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| 77. | 10-05118 | Charlotte M. Marden | 3/22/2013 | X | | X | | | X |
| 78. | 10-04348 | Marden Family Limited Partnership, et al. | 3/22/2013 | X | | X | | | X |
| 79. | 10-05439 | Avram J. Goldberg, individually and in his capacity as trust officer, | 3/22/2013 | X | | X | | | X |
| 80. | 10-04921 | Stanley T. Miller | 3/22/2013 | X | | X | | X | |
| 81. | 10-04401 | Rose Gindel Trust, et al. | 3/22/2013 | X | | X | | X | |
| 82. | 10-05069 | Potamkin Family Foundation Inc. | 3/22/2013 | X | | X | X | | |
| 83. | 10-05224 | David R. Markin, individually and as trustee of the David Markin Char., et al. | 3/22/2013 | X | | X | | X | |
| 84. | 10-04951 | Harold A. Thau | 3/22/2013 | X | | X | X | | |
| 85. | 10-05089 | John Denver Concerts, Inc. Pension Plan Trust, et al. | 3/22/2013 | X | | X | X | | |
| 86. | 10-05085 | Eugene J. Ribakoff 2006 Trust, et al. | 3/22/2013 | X | | X | | X | |
| 87. | 10-04672 | Sidney Cole | 3/22/2013 | X | | X | | X | |
| 88. | 10-05384 | Neil Reger Profit Sharing Keogh, et al. | 3/22/2013 | X | | X | | X | |
| 89. | 10-04946 | Stephen R. Goldenberg | 3/22/2013 | X | | X | X | | |
| 90. | 10-05424 | The Frederica Ripley French Revocable Trust, et al. | 3/22/2013 | X | | X | | X | |
| 91. | 10-05022 | Montbarry Incorporated, a British Virgin Islands company, et al. | 1/18/2013 | | | X | | | |
| 92. | 10-04336 | The Estate of Doris Igoi, et al. | 6/18/2012 | X | X | X | | | |
| 93. | 10-05179 | Liselotte J. Leeds Lifetime Trust, et al. | 4/2/2012 | X | X | X | | | |

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| 94. | 10-04405 | Estate of Elaine S. Fox, Martin S. Fox, Executor, et al. | 3/6/2012 | X | | X | | | |
| 95. | 10-05257 | Edward A. Zraick, Jr., individually and as joint tenant, et al. | 2/17/2012 | X | X | X | | | |
| 96. | 10-04774 | Diane Wilson | 2/3/2012 | X | X | X | | | |
| 97. | 10-05416 | Ostrin Family Partnership, et al. | 1/31/2012 | X | | X | | | |
| 98. | 10-05283 | The Estate of Gladys C. Luria, et al. | 12/14/2011 | X | X | X | | | |
| 99. | 10-04629 | Frank J. Lynch | 12/14/2011 | X | X | X | | | |
| 100. | 10-05109 | F & P Lynch Family Partnership, L.P., et al. | 12/14/2011 | X | X | X | | | |
| 101. | 10-04463 | Triangle Diversified Investments, et al. | 11/30/2011 | X | X | X | | | |
| 102. | 10-04460 | Lexus Worldwide Limited, et al. | 10/3/2011 | X | X | X | | | |
| 103. | 10-04355 | Fred A. Daibes Madoff Securities Trust , et al. | 7/15/2011 | X | X | X | | | |
| 104. | 10-04511 | Weithorn/Casper Associates for Selected Holdings, LLC | 6/24/2011 | X | X | X | | | |
| 105. | 10-04419 | Katz Group Limited Partnership, a Wyoming limited partnership,et al. | 6/20/2011 | X | X | X | | | |
| 106. | 10-04495 | Carl Glick | 6/15/2011 | X | X | X | | | |
| 107. | 10-04294 | David T. Washburn | 6/13/2011 | X | X | X | | | |
| 108. | 10-04435 | Prospect Capital Partners, et al. | 6/13/2011 | X | X | X | | | |
| 109. | 10-04662 | Lexington Capital Partners, L.P, et al. | 6/13/2011 | X | X | X | | | |

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| 110. | 10-04744 | Irving J. Pinto 1996 Grantor Retained Annuity Trust, et al. | 1/26/2011 | X | X | X | | | |
| 111. | 10-04538 | James B. Pinto Revocable Trust U/A dtd 12/1/03, et al. | 1/26/2011 | X | X | X | | | |
| 112. | 10-04588 | Amy Pinto Lome Revocable Trust U/A/D 5/22/03, et al. | 1/26/2011 | X | X | X | | | |